

Exhibit 88

United States of America ex rel. Ven-a-Care of the Florida Keys, Inc. v. Boehringer Ingelheim Corp. et al.

Civil Action No. 07-10248-PBS

Exhibit to the July 24, 2009, Declaration of James J. Fauci
In Support of Plaintiff's Motion for Partial Summary Judgment and
In Opposition to the Roxane Defendants' Motion For Partial Summary Judgment

TO: AM's, RD's, NAR's, AR's, Inside Mkt. Dept.
FROM: Tom Via *TV*
DATE: January 31, 1997
RE: Price change for Oramorph SR and MS Contin



MARKETING MEMO

#1

Recently, Purdue Frederick increased the price of MS Contin 5% on both the Wholesale Acquisition Cost (WAC) and Average Wholesale Price (AWP). Roxane Laboratories will also increase the price of Oramorph SR 5% on both WAC and AWP to be consistent with our promotional message, effective February 3, 1997. The Oramorph SR message centers on the 30% savings (the 30% claim is based on WAC comparisons), this price increase keeps the advantage at that level.

Attached you will find two spreadsheets, one shows the old and current price for both Oramorph SR and MS Contin, as well as the change in the spread advantage. The second shows only the current pricing for both products. As you can see, our advantage on the spread has increased slightly on all strengths and packages, this will provide an additional incentive for the retailer to stock and dispense Oramorph SR. When presenting Oramorph SR at the pharmacy, first concentrate on this advantage between the spread and then on the cost savings to the patients.

At the physician, your detail should still focus on effective Q12 hour dosing with a savings to their patient of up to 30% (don't forget to supply actual cost savings based on local pharmacies). This message will be more effective if you first "paint the picture" of the patient type we want for Oramorph SR, the patient over 65 that pays for their medications out of pocket. This group of potential patient targets encompasses up to 46% of all people over the age of 65 in the United States. Try to develop unique ways of showing the physician this cost savings can make a meaningful impact in the lives of his/her patients.

CONTEST TIME: Submit the method you have used that most effectively presented the impact this cost savings can have on a patient's life and you may win a Mont Blanc pen. Please be sure to include the results of your detailing efforts. The product managers for the promoted products will judge the entries based on creativity and effectiveness, two winners will be selected. Entries must be RECEIVED by March 21, 1997, all decisions of the judges are final.

GOOD SELLING!!!

cc: G. Wojta B. Trowbridge K. Mosdell R. Pfeifer B. Wynne
M. Schobelock K. Shepard

RLI-TX 60821

